

APPENDIX J

Definitions

The following six terms all refer to the same thing, depending upon what program/form you are using. All refer to the four digit code that an expense is charged to. An example would be 6181 for Office Supplies.

- Account Code
- Object code
- Object class
- Category
- expense account code
- account number

Accounting periods -There are thirteen accounting periods. In Utah State Government, the first is July, the 12th period is June, and the 13th is July, but considered a continuation of June.

Agency -An administrative division of State Government. The Judicial Branch is often considered an “agency” of the Executive Branch by both the Executive and Legislative Branches of Government when budgets are considered.

Agency Contract – A contract entered into by an agency (in our case the Judicial Branch) to meet particular needs of that agency.

Bid - Information obtained, either formally or informally, from a vendor concerning the price and specification of goods or services that the vendor wishes to sell.

Budget - A policy statement in monetary terms. An estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The purpose of the budgeting process is to decide on the actual operating plan for a year. The budgeting process requires careful estimates of costs and revenues, and the budget is constructed within a ceiling that represents the available resources. The budget provides a basis for control of responsibility.

Budget Process - The process of translating planning and programming decisions into specific projected financial plans.

Budget Status - The relationship of funds allocated and spent at a particular point in time. The status could be a projected surplus, deficit, or that expenses are anticipated to equal revenues for the fiscal year.

Budget Request - A document prepared by the Court Executive or Program manager which provides supporting facts for additional resources.

Budget Hearing - The process in which the Court Executives and Program managers have an opportunity to defend their request for additional resources.

Budget Allocation - The approved disbursement of funds to programs as defined by Council rule or policy.

Chart of Accounts - A document published annually by the Utah State Finance Department which lists all of the valid accounting codes that are required for transactions (Fund, Agency, Organization, Appropriation, Expenditure Objects, Revenue Sources, and Balance Sheet Accounts) as well as the associated hierarchies. The accounting codes that are optional (Activity, Reporting Category, Project, and Job) are not included.

Discretionary Funds - funds which are allocated to a Court Executive or Program Manager which may be spent under broad general guidelines. However, even discretionary funds must be expended within purchasing guidelines. Discretionary funds generally are not limited as to personnel, current expense, or capital outlay. They are generally limited as to one-time expenditures.

Final cut off/fiscal year end cut off -The last date possible for processing any payments or invoices for the “old” year. After that date any invoices processed must be paid from “new” year funds.

Fiscal Year - A fiscal year is an accounting period of 12 months. The State Fiscal Year is from July 1 to June 30. The State of Utah uses accounting period 13 to allow the closure of the fiscal year by processing expenditures which were incurred prior to June 30, but the invoices not received until after June 30. The 13th period generally closes around August 15. Account receivable cut off for period thirteen meets the same criteria.

FTE - Full Time Equivalent. One FTE equates to 80 hours worked during a two week time period. An FTE of .5 is equivalent to 40 hours during a two-week time period.

Fund - A sum of money or other resources (gross or net) set aside for carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations and constituting an independent fiscal and accounting entity. Although the general fund is available for all legally authorized purposes, the definition also applies to it, for the fund can be used for governmental purposes only, and expenditures cannot be made from it without legal authorization. Frequently, the general fund cannot be used for those purposes for which special funds have been established.

General Fund - The fund used to account for all financial resources, except those required to be accounted for in another fund.

IAT - Inter Agency Transaction. Used for transferring funds from one unit of State Government to another electronically.

Judicial Operations Budget - a fund for expenses associated with Utah State Bar activities and other similar activities. This budget is separate from the judicial Education Budget and is intended to supplement the education opportunities afforded through the Education and Library Departments. It is also intended to promote participation in annual and mid-year bar meetings.

Local Document Number - A number assigned by a local court unit for purposes of tracking the ordering, receiving, and payment for goods or services.

Non-lapsing Funds - Refers to funds that the Legislature allows to be used in a succeeding fiscal year. Specific authorization for the amount to be carried forward and the purpose is provided in the Appropriations Act each year. In some cases, authorization is given in Statute. An example of Statutory authorization would be the Law Library fund, or the Juvenile Court funds received for graffiti removal or community service.

ORG/low org - Expenditures are tracked at this level. This generally refers to the court site or program operation. (i.e., Salt Lake District Court is ORG 0312).

Payable = voucher payable =Accounts payable = Finet coding sheet = P1 = PV - All terms for the form used for creating the payment of an invoice.

PCN - Position Control Number. This is used to control the allocation of positions in each ORG. If no PCN exists, the authorization for creation of a new position must occur. If the FTE is to be increased or a new PCN created, authorization must be obtained from the Deputy Court Administrator.

Procurement - A term used in purchasing which means “to take possession of” (used in conjunction with purchasing regulations.)

Program Budget - A type of budget whose format incorporates a description of a program’s needs and objectives, a general description, an authority statement and quantifiable input and output data. The State of Utah uses a modified Program Budget in the information and data required in the budget request.

Personal Services - The personal services budget is approximately 70 percent of the cost of operating the Judiciary. By policy, the funds for personal services are under the control of the State Court Administrator. Utilization of these funds for temporary personnel, promotions, career ladder, or salary survey are subject to his approval.

Purchase order number - A number assigned to a purchase and used by both the vendor and finance or purchasing to track the purchase and payment for goods or services.

Sole Source - A designation provided when no other vendor can provide the exact goods or services required.

State Contract - A contract entered into by State Purchasing which all of State Government is obligated to abide by. The Judicial Branch has noted that if the contract is not in accordance with the Judicial Branch Policies, we will notify State Purchasing that we are exempt from the contract due to Constitutional Separation of Powers. However, if the specific authorization is provided by statute, the Judiciary does follow the statute.

Telephone quote - an informal bid process.

Transaction ID Number - The unique document number assigned by FINET to provide tracking of any transaction created in FINET.

UCI - Utah Correctional Industries. Prison Industries which, by statute, have first refusal on products sold to any agency of government in Utah.

Vendor - The company, organization, or individual providing the goods or services purchased.

Vendor Number - A unique number assigned to a vendor by State Finance for identification purposes. It is located above the vendor name on all warrants.

Warrant Number - The State does not issue checks. The State issues Warrants. The Warrant number is the same as a check number. It is located in the upper right hand corner of the Warrant, just as a check number is in the upper right hand corner of a check.

Warrant Register - A document produced by State Finance which lists all Warrants that have been paid, and the detail concerning that Warrant.

Work Program Request - In April of each year, the Court Executive has an opportunity to review the work program for the coming fiscal year and request adjustments to that work program.

Work Program - A budgetary control tool used to establish a plan for expending appropriations against which actual expenditures can be monitored.

YTD – Year-to-Date. In Utah State Government budgeting, YTD refers to the time period from July 1 to the current date.